

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Wayne Township (5375)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$5,244,628	\$4,916,523	\$6,973,151	\$7,245,212	8.41%	3.90%
Non - Certified Salaries	120	\$1,871,262	\$1,836,454	\$2,315,505	\$2,374,082	6.13%	2.53%
Group Health Insurance	222	\$544,674	\$572,993	\$738,289	\$728,166	7.53%	-1.37%
Teacher Retirement Fund, After 7-1-95	216	\$285,246	\$329,475	\$558,123	\$604,197	20.64%	8.26%
Social Security Certified	212	\$385,709	\$356,906	\$501,611	\$522,092	7.86%	4.08%
Staff Services	314	\$11,640	\$385,879	\$493,104	\$515,540	157.97%	4.55%
Other Professional and Technical Services	319	\$108,442	\$225,477	\$329,663	\$363,368	35.30%	10.22%
Public Employees Retirement Fund	214	\$214,189	\$259,956	\$336,454	\$345,856	12.73%	2.79%
Other Employee Benefits	241 - 290	\$201,577	\$207,041	\$301,807	\$321,482	12.38%	6.52%
Pupil Services	313	\$231,025	\$228,975	\$174,000	\$276,000	4.55%	58.62%
Social Security Noncertified	211	\$144,057	\$142,646	\$176,193	\$178,135	5.45%	1.10%
Operational Supplies	611	\$142,970	\$163,792	\$105,714	\$42,076	-26.35%	-60.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$113,342	\$54,685	\$47,019	\$41,996	-21.98%	-10.68%
Other Group Insurance Authorized by Statute	224	\$32,201	\$35,007	\$41,268	\$41,831	6.76%	1.36%
Travel	580	\$11,588	\$12,668	\$17,541	\$20,239	14.96%	15.38%
Group Life Insurance	221	\$41,862	\$33,280	\$17,772	\$17,058	-20.10%	-4.02%
Awards	875	\$0	\$24,759	\$26,328	\$13,164	NA	-50.00%
Food Purchases	614	\$6,069	\$3,662	\$8,063	\$6,932	3.38%	-14.03%
Equipment	730	\$39,348	\$1,347,664	\$69,403	\$4,308	-42.48%	-93.79%
Connectivity	744	\$70	\$2,224	\$6,152	\$2,952	154.83%	-52.02%
Dues and Fees	810	\$936	\$701	\$584	\$1,183	6.03%	102.57%
Rentals	440	\$0	\$0	\$0	\$800	NA	NA
Entertainment	240	\$0	\$0	\$0	\$169	NA	NA
Severance/Early Retirement Pay	213	\$161,509	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$6,850	\$28,700	\$8,883	\$0	-100.00%	-100.00%
Licensed Employees	135	\$0	\$0	\$39,372	\$0	NA	-100.00%
Student Instructional Support Total		\$9,799,195	\$11,169,469	\$13,286,000	\$13,666,839	8.67%	2.87%

Student Academic Achievement

Certified Salaries	110	\$65,785,297	\$63,232,396	\$62,113,235	\$62,981,067	-1.08%	1.40%
Non - Certified Salaries	120	\$9,009,395	\$9,133,087	\$9,539,259	\$9,751,904	2.00%	2.23%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, After 7-1-95	216	\$4,613,387	\$5,192,600	\$5,251,820	\$5,331,829	3.68%	1.52%
Group Health Insurance	222	\$5,203,324	\$4,910,765	\$5,083,877	\$5,291,834	0.42%	4.09%
Social Security Certified	212	\$4,886,608	\$4,978,856	\$4,559,565	\$4,599,335	-1.50%	0.87%
Transfer Tuition to Other School Corps Within State	561	\$2,680,944	\$4,216,593	\$3,803,391	\$3,805,002	9.15%	0.04%
Licensed Employees	135	\$1,569,912	\$2,360,053	\$2,567,754	\$2,492,453	12.25%	-2.93%
Public Employees Retirement Fund	214	\$1,083,279	\$1,258,746	\$1,365,467	\$1,384,102	6.32%	1.36%
Operational Supplies	611	\$1,310,733	\$1,703,546	\$1,450,922	\$1,349,690	0.73%	-6.98%
Equipment	730	\$1,918,354	\$1,660,533	\$411,696	\$1,322,165	-8.89%	221.15%
Other Employee Benefits	241 - 290	\$1,314,553	\$1,365,117	\$1,227,666	\$1,294,093	-0.39%	5.41%
Social Security Noncertified	211	\$704,102	\$326,868	\$717,406	\$739,104	1.22%	3.02%
Other Supplies and Materials	615, 660 - 689	\$652,800	\$1,494,859	\$391,994	\$464,956	-8.13%	18.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,297,373	\$404,514	\$455,642	\$441,062	-23.64%	-3.20%
Textbooks	630	\$346,842	\$997,404	\$1,894,229	\$273,195	-5.79%	-85.58%
Other Professional and Technical Services	319	\$159,922	\$230,635	\$197,265	\$267,738	13.75%	35.72%
Instructional Programs Improvement Services	312	\$198,158	\$883,927	\$213,417	\$252,374	6.23%	18.25%
Staff Services	314	\$556,260	\$329,575	\$269,944	\$237,747	-19.14%	-11.93%
Content	747	\$107,247	\$46,742	\$7,210	\$218,726	19.50%	2933.66%
Other Group Insurance Authorized by Statute	224	\$223,162	\$172,269	\$213,940	\$209,978	-1.51%	-1.85%
Travel	580	\$162,704	\$144,302	\$199,308	\$177,082	2.14%	-11.15%
Insurance	520	\$174,075	\$116,538	\$38,894	\$169,044	-0.73%	334.63%
Instruction Services	311	\$44,296	\$153,257	\$167,112	\$130,452	31.00%	-21.94%
Group Life Insurance	221	\$117,464	\$126,105	\$124,232	\$108,695	-1.92%	-12.51%
Library Books	640	\$135,057	\$107,164	\$129,554	\$91,804	-9.20%	-29.14%
Pupil Services	313	\$68,206	\$42,860	\$160,257	\$86,302	6.06%	-46.15%
Stipends	131	\$19,742	\$159,304	\$520,021	\$81,973	42.75%	-84.24%
Pre-2008 Object Code - Temporary Salaries	130	\$14,960	\$51,782	\$43,104	\$72,031	48.13%	67.11%
Student Transportation Services	510	\$2,934	\$1,284	\$1,865	\$59,587	112.30%	3094.90%
Food Purchases	614	\$28,045	\$35,043	\$39,746	\$52,490	16.97%	32.06%
Postage and Postage Machine Rental	532	\$25,903	\$17,984	\$25,839	\$34,938	7.77%	35.21%
Professional Development	748	\$0	\$17,005	\$17,662	\$22,916	NA	29.74%
Repairs and Maintenance Services	430	\$1,800	\$14,182	\$36,148	\$10,748	56.33%	-70.27%
Telephone	531	\$14,663	\$20,021	\$19,710	\$9,749	-9.70%	-50.54%
Rentals	440	\$0	\$0	\$0	\$7,000	NA	NA
Dues and Fees	810	\$7,698	\$4,698	\$6,173	\$5,348	-8.70%	-13.37%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Wayne Township (5375)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Periodicals	650	\$5,800	\$5,878	\$3,873	\$4,188	-7.82%	8.15%
Awards	875	\$14,030	\$7,575	\$4,629	\$4,158	-26.22%	-10.17%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$0	\$0	\$3,800	NA	NA
Other Purchased Services	593	\$0	\$858	\$2,380	\$1,970	NA	-17.23%
Advertising	540	\$57,306	\$63,877	\$28,172	\$1,894	-57.36%	-93.28%
Entertainment	240	\$0	\$0	\$0	\$1,448	NA	NA
Miscellaneous Objects	876 - 899	\$6,324,149	\$6,739,744	\$1,994,477	\$0	-100.00%	-100.00%
Severance/Early Retirement Pay	213	\$956,656	\$10,681	\$0	\$0	-100.00%	NA
Data Processing Services	316	\$23,336	\$29,414	\$16,216	(\$4,380)	NA	-127.01%

Student Academic Achievement Total \$111,820,475 \$112,768,643 \$105,315,069 \$103,841,591 -1.83% -1.40%

Overhead and Operational

Non - Certified Salaries	120	\$15,205,656	\$15,285,251	\$16,108,064	\$16,343,739	1.82%	1.46%
Group Health Insurance	222	\$13,211,776	\$12,362,323	\$13,982,450	\$14,015,383	1.49%	0.24%
Food Purchases	614	\$4,287,792	\$4,425,401	\$4,678,653	\$4,849,716	3.13%	3.66%
Repairs and Maintenance Services	430	\$4,710,711	\$5,163,593	\$4,513,892	\$3,202,818	-9.19%	-29.05%
Light and Power - Other Than Heating and Cooling	625	\$2,882,226	\$2,933,023	\$3,013,508	\$2,992,191	0.94%	-0.71%
Public Employees Retirement Fund	214	\$1,570,902	\$1,823,920	\$2,021,182	\$2,048,699	6.86%	1.36%
Operational Supplies	611	\$1,156,049	\$1,685,249	\$1,443,714	\$1,970,057	14.26%	36.46%
Other Supplies and Materials	615, 660 - 689	\$1,475,315	\$1,797,413	\$1,584,218	\$1,309,911	-2.93%	-17.32%
Social Security Noncertified	211	\$1,121,125	\$1,119,574	\$1,171,897	\$1,191,552	1.53%	1.68%
Equipment	730	\$281,185	\$374,953	\$261,396	\$963,475	36.05%	268.59%
Insurance	520	\$1,046,031	\$995,623	\$928,756	\$918,906	-3.19%	-1.06%
Heating and Cooling for Buildings - Gas	622	\$1,053,360	\$997,652	\$741,129	\$701,269	-9.67%	-5.38%
Workers Compensation Insurance	225	\$508,377	\$491,137	\$678,816	\$634,606	5.70%	-6.51%
Water and Sewage	411	\$510,674	\$452,636	\$469,050	\$536,680	1.25%	14.42%
Board of Education Services	318	\$335,765	\$234,560	\$302,413	\$329,046	-0.50%	8.81%
Certified Salaries	110	\$336,345	\$339,606	\$337,590	\$324,366	-0.90%	-3.92%
Other Professional and Technical Services	319	\$114,575	\$170,992	\$255,950	\$199,066	14.81%	-22.22%
Telephone	531	\$254,900	\$189,653	\$223,225	\$164,837	-10.33%	-26.16%
Student Transportation Services	510	\$225,292	\$199,600	\$221,867	\$164,817	-7.52%	-25.71%
Dues and Fees	810	\$116,347	\$40,908	\$183,188	\$146,021	5.84%	-20.29%
Other Employee Benefits	241 - 290	\$75,467	\$62,079	\$110,732	\$124,417	13.31%	12.36%

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Biannual Financial Report Data

M S D Wayne Township (5375)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Removal of Refuse and Garbage	412	\$88,029	\$111,871	\$94,141	\$106,820	4.96%	13.47%
Tires and Repairs	612	\$85,279	\$65,139	\$91,160	\$101,986	4.57%	11.88%
Travel	580	\$76,828	\$169,941	\$91,728	\$92,315	4.70%	0.64%
Miscellaneous Objects	876 - 899	\$21,353	\$277,684	\$103,018	\$86,602	41.91%	-15.93%
Seldom or Non-Recurring Purchases	873	\$42,697	\$54,163	\$68,137	\$83,306	18.19%	22.26%
Statistical Services	317	\$247,569	\$95,817	\$68,606	\$63,724	-28.77%	-7.12%
Other Group Insurance Authorized by Statute	224	\$43,485	\$46,861	\$55,854	\$59,438	8.13%	6.42%
Stipends	131	\$0	\$1,206	\$52,788	\$50,825	NA	-3.72%
Printing and Binding	550	\$38,566	\$11,977	\$104,131	\$44,054	3.38%	-57.69%
Group Life Insurance	221	\$43,618	\$40,799	\$43,799	\$38,933	-2.80%	-11.11%
Postage and Postage Machine Rental	532	\$48,007	\$39,684	\$45,098	\$36,402	-6.68%	-19.28%
Bank Service Charges	871	\$46,561	\$47,737	\$49,162	\$35,040	-6.86%	-28.73%
Unemployment Insurance	230	\$63,571	\$100,376	\$39,615	\$34,341	-14.27%	-13.31%
Social Security Certified	212	\$19,748	\$22,791	\$32,372	\$31,385	12.28%	-3.05%
Teacher Retirement Fund, After 7-1-95	216	\$24,205	\$29,019	\$30,994	\$29,215	4.82%	-5.74%
Board Member Compensation	115	\$29,680	\$31,472	\$30,688	\$27,888	-1.54%	-9.12%
Data Processing Services	316	\$0	\$7,884	\$10,562	\$13,160	NA	24.60%
Advertising	540	\$16,670	\$15,354	\$14,937	\$10,512	-10.89%	-29.63%
Pre-2008 Object Code - Temporary Salaries	130	\$6,196	\$3,729	\$8,284	\$10,141	13.11%	22.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,907	\$3,772	\$6,978	\$7,052	-2.82%	1.06%
Staff Services	314	\$97,956	\$14,766	\$9,012	\$6,887	-48.51%	-23.59%
Awards	875	\$367	\$500	\$90	\$100	-27.74%	11.58%
Other Purchased Property Services	490 - 499	\$162,793	\$5,375	\$0	\$0	-100.00%	NA
Vehicles	731	\$418,849	\$772,376	\$0	\$0	-100.00%	NA
Content	747	\$20,485	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$214	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$525	\$0	\$0	\$0	-100.00%	NA
Severance/Early Retirement Pay	213	\$135,216	\$0	\$0	\$0	-100.00%	NA

Overhead and Operational Total		\$52,266,243	\$53,115,438	\$54,282,845	\$54,101,697	0.87%	-0.33%
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Non Operational							
Redemption of Principal	831	\$23,795,754	\$23,933,754	\$24,010,799	\$25,828,144	2.07%	7.57%
Construction Services	450	\$100,497	\$787,902	\$6,589,564	\$8,893,617	206.71%	34.97%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$1,967,748	\$2,880,239	\$3,077,175	\$5,144,257	27.16%	67.17%
Operational Supplies	611	\$1,419,543	\$1,656,260	\$1,708,864	\$1,689,328	4.45%	-1.14%
Pre-2008 Object Code - Temporary Salaries	130	\$898,080	\$926,855	\$949,212	\$923,988	0.71%	-2.66%
Non - Certified Salaries	120	\$654,280	\$704,813	\$781,383	\$775,911	4.35%	-0.70%
Vehicles	731	\$0	\$0	\$245,097	\$375,373	NA	53.15%
Awards	875	\$0	\$0	\$56	\$288,011	NA	517719.81%
Group Health Insurance	222	\$78,545	\$82,748	\$102,852	\$106,867	8.00%	3.90%
Public Employees Retirement Fund	214	\$80,231	\$93,682	\$107,601	\$100,104	5.69%	-6.97%
Social Security Noncertified	211	\$63,547	\$77,002	\$84,230	\$83,656	7.12%	-0.68%
Teacher Retirement Fund, After 7-1-95	216	\$39,775	\$49,718	\$50,340	\$73,084	16.43%	45.18%
Certified Salaries	110	\$67,913	\$62,992	\$64,150	\$70,996	1.12%	10.67%
Social Security Certified	212	\$55,059	\$44,668	\$44,179	\$65,223	4.33%	47.63%
Food Purchases	614	\$22,827	\$20,906	\$93,499	\$63,326	29.06%	-32.27%
Rentals	440	\$3,888	\$22,309	\$23,333	\$36,003	74.44%	54.30%
Other Employee Benefits	241 - 290	\$10,217	\$10,148	\$10,145	\$10,054	-0.40%	-0.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,475	\$5,369	\$7,385	\$9,603	-4.35%	30.03%
Stipends	131	\$1,050	\$4,246	\$3,828	\$4,130	40.83%	7.90%
Instruction Services	311	\$116,601	\$370,479	\$18,181	\$4,074	-56.77%	-77.59%
Other Group Insurance Authorized by Statute	224	\$3,310	\$3,670	\$4,076	\$3,575	1.94%	-12.30%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$3,335	NA	NA
Group Life Insurance	221	\$2,611	\$2,905	\$3,175	\$2,442	-1.65%	-23.08%
Travel	580	\$3,429	\$3,551	\$4,715	\$1,352	-20.76%	-71.33%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$800	NA	NA
Other Professional and Technical Services	319	\$0	\$7,200	\$0	\$240	NA	NA
Staff Services	314	\$0	\$526	\$800	\$218	NA	-72.79%
Other Supplies and Materials	615, 660 - 689	\$1,013	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$3,600	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$1,015,035	\$904,862	(\$2,030)	\$0	-100.00%	100.00%
Pupil Services	313	\$525	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$30,416,554	\$32,656,802	\$37,982,606	\$44,557,712	10.02%	17.31%
Grand Total		\$204,302,466	\$209,710,353	\$210,866,520	\$216,167,840	1.42%	2.51%